

**REGISTERED CHARITY NUMBER: 1197870**

**Report of the Trustees and  
Unaudited Financial Statements for the Period Ended 31 March 2025  
for  
ELAAF FOUNDATION**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**For the Period Ended 31 March 2025**

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|   | Page    |
|---|---------|
| <b>Report of the Trustees</b>                     | 3-4     |
| <b>Independent Examiner's Report</b>              | 5       |
| <b>Statement of Financial Activities</b>          | 6       |
| <b>Balance Sheet</b>                              | 7       |
| <b>Notes to the Financial Statements</b>          | 8 to 10 |
| <b>Detailed Statement of Financial Activities</b> | 11      |

## **ELAAF FOUNDATION**

### **Report of the Trustees**

**For the Period Ended 31 March 2025**

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#### **Charity Objectives**

The objectives of Elaaf Foundation are the teachings of Islamic faith and benefit of the public through the provision of a place of worship

The principal aims of the charity to advance the Islamic faith for the benefit of the public through the provision of a place of worship. Educating the public in the teachings and practices of Islam  
Providing recreational facilities.

Grant making; Elaaf Foundation are seeking out partner organisations that can further the objectives in an efficient and effective manner.

#### **ACHIEVEMENT AND PERFORMANCE:**

Elaaf Foundation continues its dedication to serving the public by providing the education and held number of community meetings for the teachings of Islam values and inter religious harmony.

#### **BENEFITS OF RELIGIOUS HARMONY**

##### **Social Stability & Peace**

Reduces conflicts, violence, and tensions caused by religious differences.  
Promotes peaceful coexistence and understanding among diverse communities.

##### **Economic Growth & Development**

A stable and harmonious society attracts investment and economic opportunities.  
Reduces the financial burden of handling conflicts, protests, or security issues.

**It creates Stronger National Unity**

**It Enhances Cultural Exchange**

**It Protects of Human Rights**

**It makes Better Mental & Emotional Well-being**

**Report of the Trustees**  
**For the Period Ended 31 March 2025**

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records.

## FINANCIAL REVIEW

Approved by order of the board of trustees on ..... and signed on its behalf by:

Muhammad Khalil Ahmad- Trustee

**ELAAF FOUNDATION**

**Independent Examiner's Report to the Trustees**  
**For the Period Ended 31 March 2025**

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I report on the accounts for the year ended 31 March 2025, which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

**Kings Accountant**

Rapyal House Small Health Birmingham

Date: .....

**ELAAF FOUNDATION**

**PROFIT AND LOSS ACCOUNT**  
**For the Period Ended 31 March 2025**

|  | Notes | 31.03.25<br>Unrestricted<br>Fund<br>£ | 31.03.24<br>Unrestricted<br>Fund<br>£ |
|--|-------|---------------------------------------|---------------------------------------|
| <b>INCOMING RESOURCES</b>                      |       |                                       |                                       |
| <b>Incoming resources from generated funds</b> |       |                                       |                                       |
| Voluntary income                               |       | 1,850                                 | 1,550                                 |
| Other Income                                   |       | 0                                     | 0                                     |
| <b>RESOURCES EXPENDED</b>                      |       |                                       |                                       |
| <b>Charitable activities</b>                   |       |                                       |                                       |
| Default  |       | <u>411</u>                            | <u>804</u>                            |
| <b>NET INCOMING/(OUTGOING)<br/>RESOURCES</b>   |       | 1,438                                 | 746                                   |
| <b>RECONCILIATION OF FUNDS</b>                 |       | 1,815                                 | <b>1,069</b>                          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>             |       | <u><u>3,253</u></u>                   | <u><u>1,815</u></u>                   |

**ELAAF FOUNDATION**

**BALANCE SHEET**  
**For the Period Ended 31 March 2025**

|  |       | 31.03.25                 | 31.03.24                 |
|--|-------|--------------------------|--------------------------|
|  |       | Unrestricted             | Unrestricted             |
|  |       | Fund                     | Fund                     |
|  |       | £                        | £                        |
| <b>FIXED ASSETS</b>                          | Notes |                          |                          |
| Tangible assets                              | 4     | 0                        | 0                        |
| <b>CURRENT ASSETS</b>                        |       |                          |                          |
| Cash at bank and in hand                     |       | 3,253                    | 1,815                    |
|  |       | <hr/>                    | <hr/>                    |
|  |       | 3,253                    | 1,815                    |
| <b>CREDITORS</b>                             |       |                          |                          |
| Amounts falling due within one year          | 5     | <hr/> 0                  | <hr/> 0                  |
| <b>NET CURRENT ASSETS/ (LIABILITIES)</b>     |       | 3,253                    | 1,815                    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <hr/> <b>3,253</b> <hr/> | <hr/> <b>1,815</b> <hr/> |
| <b>FUNDS</b>                                 |       |                          |                          |
| Unrestricted funds                           | 6     | 3,253                    | 1,815                    |
| <b>TOTAL FUNDS</b>                           |       | <hr/> <b>3,253</b> <hr/> | <hr/> <b>1,815</b> <hr/> |

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

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Muhammad Khalil Ahmad

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Tahir Mehmood

**NOTES TO THE FINANCIAL STATEMENTS**

**For the Period Ended 31 March 2025**

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**1 ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
|-----------------------|---------------|

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the Period Ended 31 March 2025**

| <b>2 TRUSTEES' REMUNERATION AND BENEFITS</b> | <b>2025</b> | <b>2024</b> |
|--|-------------|-------------|
|  | <b>£</b>    | <b>£</b>    |
| Trustees' salaries                           | 0           | 0           |
|  | <u>0</u>    | <u>0</u>    |
|  | <u>0</u>    | <u>0</u>    |

**Trustees' expenses**

There were no trustees' expenses paid for the Period Ended 31 March 2024.

| <b>3 STAFF COSTS</b> | <b>2025</b> | <b>2024</b> |
|----------------------|-------------|-------------|
|                      | <b>£</b>    | <b>£</b>    |
| Wages and salaries   | 0           | 0           |
|                      | <u>0</u>    | <u>0</u>    |
|                      | <u>0</u>    | <u>0</u>    |

The average monthly number of employees during the year was as follows:

|           |             |             |
|-----------|-------------|-------------|
|           | <b>2025</b> | <b>2024</b> |
|           | <b>£</b>    | <b>£</b>    |
| Ministers | <u>1</u>    | <u>1</u>    |
|           | <u>1</u>    | <u>1</u>    |

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**For the Period Ended 31 March 2025**

| <b>5 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b> |  |  |  | <b>2025</b>         | <b>2024</b>         |
|---|--|--|--|---------------------|---------------------|
|   |  |  |  | <b>£</b>            | <b>£</b>            |
| Other creditors   |  |  |  | 0                   | 0                   |
|   |  |  |  | <u>0</u>            | <u>500</u>          |
|   |  |  |  | <u>0</u>            | <u>500</u>          |
|   |  |  |  |                     |                     |
| <b>6 MOVEMENT IN FUNDS</b>                              |  |  |  | <b>Net movement</b> | <b>Net movement</b> |
|   |  |  |  | <b>in funds</b>     | <b>in funds</b>     |
|   |  |  |  | <b>2025</b>         | <b>2024</b>         |
|   |  |  |  | <b>£</b>            | <b>£</b>            |
| <b>Unrestricted funds</b>                               |  |  |  |                     |                     |
| General fund  |  |  |  | 3,253               | 746                 |
|   |  |  |  | <u>3,253</u>        | <u>746</u>          |
| <b>TOTAL FUNDS</b>                                      |  |  |  | <u>3,253</u>        | <u>746</u>          |
| <b>Opening Funds B/f</b>                                |  |  |  |                     | 1069                |
|   |  |  |  |                     | <u>1,815</u>        |
|   |  |  |  |                     |                     |
| <b>MOVEMENT IN FUNDS CURRENT YEAR</b>                   |  |  |  | <b>Net</b>          | <b>Net</b>          |
|   |  |  |  | <b>movement</b>     | <b>movement</b>     |
|   |  |  |  | <b>in funds</b>     | <b>in funds</b>     |
|   |  |  |  | <b>£</b>            | <b>£</b>            |
| <b>Unrestricted funds</b>                               |  |  |  |                     |                     |
| General fund  |  |  |  | 1,438               | 3,253               |
|   |  |  |  | <u>1,438</u>        | <u>3,253</u>        |
| <b>TOTAL FUNDS</b>                                      |  |  |  | <u>1,438</u>        | <u>3,253</u>        |

**ELAAF FOUNDATION**

**PROFIT AND LOSS ACCOUNT**  
**For the Period Ended 31 March 2025**

|                                     | 2025<br>£               | 2024<br>£             |
|-------------------------------------|-------------------------|-----------------------|
| <b>INCOMING RESOURCES</b>           |                         |                       |
| <b>Voluntary income</b>             |                         |                       |
| Donations                           | <u>1,850</u>            | <u>1,550</u>          |
|                                     | 1,850                   | 1,550                 |
| <br>Other Income                    | <br>0                   | <br>0                 |
| <b>Total incoming resources</b>     | <b>1,850</b>            | <b>1,550</b>          |
| <b>RESOURCES EXPENDED</b>           |                         |                       |
| <b>Charitable activities</b>        |                         |                       |
| Telephone                           | 0                       | 0                     |
| Donations Paid                      | 200                     | 500                   |
| Insurance                           | 211                     | 304                   |
| Travel                              | 0                       | 0                     |
| Light and Heat                      | 0                       | 0                     |
| Advertising                         | 0                       | 0                     |
| IT Cost                             | 0                       | 0                     |
| Legal fees                          | 0                       | 0                     |
| Printing and Stationery             | 0                       | 0                     |
| Accountancy fees                    | 0                       | 0                     |
| Bank charges                        | 0                       | 0                     |
| Repairs                             | 0                       | 0                     |
|                                     | <u>411</u>              | <u>804</u>            |
| <b>Total resources expended</b>     | <b>411</b>              | <b>804</b>            |
| <br><b>Net (expenditure)/income</b> | <br><u><u>1,438</u></u> | <br><u><u>746</u></u> |